



State of Arizona  
Department of Education

**Diane M. Douglas**  
Superintendent of  
Public Instruction

## MEMORANDUM

TO: Selected Institutions of Higher Education, State and Local Government,  
Indian Tribes, and Other Nonprofit Organizations

FROM: Gary Holland, Director of Federal Monitoring, Arizona Department of  
Education

DATE: January 25, 2016

Pursuant to Federal O.M.B. Circular No. A-133, ADE requires **ALL ENTITIES** who receive federal funds passed-through ADE to complete an annual **Audit Evaluation form**. The completed form can be returned via email (preferred method) to the ADE Grants Management no later than February 25, 2016. It is imperative that **ALL** federal funds expended by your agency be listed, **regardless** of whether those funds are received through **ADE or another source**.

For any entity who fails to be compliant, per ADE Single Audit Policy No. GE-24, ADE can impose the following sanctions:

- **Withhold a percentage of Federal awards until the audit is completed satisfactorily**
- **Withhold or disallow overhead costs**
- **Suspend Federal awards until the audit is completed; or Terminate the Federal award**

The Federal Grant Audit Evaluation form and the ADE-CFDA Program List can be accessed from the ADE Grants Management web page at: <http://www.azed.gov/grants-management/federal-fiscal-monitoring/audit-evaluation-forms/>

The Audit Evaluation link contains this memorandum, the Audit Evaluation form, the ADE-CFDA Program List and detailed instructions on how it must be completed and EMAIL: [SINGLEAUDITS@azed.gov](mailto:SINGLEAUDITS@azed.gov).

**SINGLE AUDIT REMINDER NOTICE (WHEREAPPLICABLE):**

All entities who have expend equal to or in excess of \$500,000 (\$750,000 on or after January 1, 2015 for non-federal entities) in federal awards within a fiscal year need to have an audit performed by an independent auditor in accordance with the Single Audit Act. All audit reports are due nine months after the entity's fiscal year end including Single Audit Reporting packages. For example entities with a fiscal year end of June 30, 2015, an electronic copy of your single audit must be sent to the ADE Grants Management no later than March 31, 2016.

If you have received federal funds from sources other than ADE and have questions about your organization's audit obligations under OMB Circular A-133, you may wish to contact the grantor of those federal funds or your independent auditor. For assistance in completing the attached audit evaluation form, please contact Tina Panameno, ADE-Grants Management, at [SINGLEAUDITS@azed.gov](mailto:SINGLEAUDITS@azed.gov) or (602) 542-5296. Thank you for your timely response.



|   |  |                     |  |
|---|--|---------------------|--|
| Return To:  | <b>Audit Evaluation Form FY2015</b><br><br><b>Arizona Department of Education</b><br><b>Grants Management</b><br>1535 W. Jefferson Street, Bin #3<br>Phoenix, AZ 85007<br>(602) 542-5296<br><br>Email: <a href="mailto:SINGLEAUDITS@azed.gov">SINGLEAUDITS@azed.gov</a>  |                     | <b>Audit Evaluation</b><br><br><b>Organizations</b><br><b>Receiving Federal</b><br><b>Assistance</b><br><b>Through</b><br><b>The Arizona</b><br><b>Department of</b><br><b>Education</b> |
|   | (If Known—An entity that receives funds from the Arizona Dept. of Education receives a six digit County-Type-District CTD Number)<br>1. CTD #                      --                      (County-Type-District)<br>(Name of Parent Organization—If you are a <i>SUBSIDIARY</i> organization, list the <i>PARENT</i> organization here)<br>2. |                     |  |
| Data Supplied By:   | (Organization Name)<br>3.  |                     |  |
|   | (Address)<br>4.  |                     |  |
|   | City   | State               | Zip<br>5.  |
| (Name of Agency Representative—PRINT)<br>6.   |  | (Title—PRINT)<br>7. |  |
| (Telephone)<br>7. Area Code: (                      )      Number:                      Extension #:  |  |                     |  |
| 8. Email Address:   |  |                     |  |
| 9. If you did not expend Federal Funds for this year, check this block. [                      ]  |  |                     |  |
| 10. Date of Fiscal Year End:  |  |                     |  |
| (Type of Organization)<br>11. [                      ] Nonprofit      [                      ] Local Government      [                      ] Indian Tribe      [                      ] For Profit<br><small>(Check appropriate box to indicate your type of organization. <b>If you are a FOR PROFIT organization, check the "For Profit" box, and return the evaluation—you do not have to complete the rest of the evaluation.</b> Audit Requirements for "For Profit" organizations are specified in your contract.)</small>   |  |                     |  |
| 12. (List ALL Entities Covered by the Single [A-133] audit.)  |  |                     |  |
| 13. (Certification—Signature of official completing this form. <u>ADE must receive a emailed form.</u><br><br>I certify that the information on this form is true and correct to the best of my knowledge. If our total annual federal expenditures exceed \$500,000.00 (\$750,000 on or after January 1, 2015 for non-federal entities) for the fiscal year our organization will submit a copy of our Single Audit (A-133) audit report to the Arizona Department of Education, Grants Management , within 30 days of our receiving the completed report from our independent auditors. |  |                     |  |
| <div style="text-align: right;">           _____<br/>           (Signature of Official Completing Form)         </div>  |  |                     |  |
| <div style="text-align: right;">           _____<br/>           (Print Name)         </div>   |  |                     |  |
| <div style="text-align: right;">           _____<br/>           (Print Title of Official)         </div>  |  |                     |  |

## Instructions

Information on this page concerns expenditures from federal financial assistance funds received by your organization and made during the fiscal year reported in Box 10 of Page 1. Federal financial assistance includes awards, grants, contracts, loans, guarantees, direct appropriations, or non-cash assistance received directly from federal departments or agencies, or "passed through" state or local governments or another nonprofit organization. List the information for each federal program separately. If you have more federal programs than space provided, Page 2 can be copied and used to record the additional programs.

Column 1 List the name of the federal program in which you are participating.

Column 2 Indicate the Catalog of Federal Domestic Assistance (CFDA) Number assigned to the federal program from which you expended money during the fiscal year. If you need assistance with the CFDA numbers, contact your independent auditor or if your organization has an A-133 Single Audit refer to the **Schedule of Financial Awards** or **Schedule of Expenditures of Federal Awards which will list the programs and CFDA number.** The CFDA number is also available on the internet at:

<http://www.azed.gov/grants-management/files/2016/01/ade-cfda-list.pdf> (ADE Grant Programs ONLY)  
<https://www.cfda.gov/> (CFDA List-ALL federal programs)

Column 3 Indicate the department or agency that provided the federal financial assistance. List the federal, state or local government agency or other nonprofit agency that issued the federal funds to you.

Column 4 List the amount of monies you have expended or expect to expend from this federal program during the fiscal year you designated in Box 10 of the audit evaluation. This amount should include payments made from previous years' funding that you were allowed to carry forward to this year.

| Col. 1   | Col. 2              | Col. 3  | Col. 4  |
|--|---------------------|---|---|
| Federal Program  | Federal CFDA Number | Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance | Amount Paid From Federal Funds for Fiscal Year (omit cents) |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
|  |                     |   | \$  |
| <b>Expenditures of Federal Funds From Additional Pages</b> |                     |   | \$  |
| <b>Total Expenditures of Federal Funds</b>                 |                     |   | \$  |

| Example of Page 2 Evaluation |                     |   |   |
|------------------------------|---------------------|---|---|
| Col. 1                       | Col. 2              | Col. 3  | Col. 4  |
| Federal Program              | Federal CFDA Number | Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance | Amount Paid From Federal Funds for Fiscal Year (omit cents) |
| School Lunch                 | 10.555              | Arizona Department of Education   | \$123,453   |
| Ind. Child Wel.              | 15.103              | U.S. Department of Interior-Bureau of Indian Affairs                                      | \$ 67,800   |
| Title XX                     | 13.667              | City of Tucson  | \$121,418   |
|                              |                     | Total Federal Expenditures  | \$312,761   |

| <b>ADE-CFDA Program List</b>            |   |                    |
|---|---|--------------------|
| <b>Program</b>                          | <b>Program Description</b>  | <b>CFDA Number</b> |
| CACFP - NSLP/SBP                        | Summer Breakfast Program (NSLP-SBP)   | 10.553             |
|   | National School Lunch Program (NSLP-SBP)  | 10.555             |
|   | Special Milk  | 10.556             |
|   | Special Supplemental Nutritional  | 10.557             |
|   | Child and Adult Care Food Program (CACFP)   | 10.558             |
|   | Summer Food Service Program for Children (NSLP-SBP)   | 10.559             |
|   | Team Nutrition Grants   | 10.574             |
|   | NSLP – Equipment  | 10.579             |
|   | State Administrative Expenses for Child Nutrition   | 10.560             |
|   | Fresh Fruit and Vegetable Program   | 10.582             |
| <b>Impact Aid –ARRA</b>                 | <b>Direct Federal Source – NOT ADE – DO NOT MONITOR</b>   | <b>84.041</b>      |
| <b>IDEA – ARRA</b>                      | <b>Special Education</b>  | <b>84.391</b>      |
| <b>IDEA – ARRA</b>                      | <b>PreSchool</b>  | <b>84.392</b>      |
| <b>Title IID - ARRA</b>                 | <b>Enhancing Education through Technology</b>   | <b>84.386</b>      |
| <b>ARRA Education Jobs Fund</b>         | <b>Passed through Governor’s Office of Economic Recovery</b>  | <b>84.410</b>      |
| <b>SFSF ARRA</b>                        | <b>Handled by Governor’s Office of Economic Recovery</b>  | <b>84.394</b>      |
| <b>SFSF ARRA</b>                        | <b>State Fiscal Stabilization Fund -Race-to-the-Top Incentive Grants, Recovery Act</b>                | <b>84.395</b>      |
| <b>ARRA Title IA School Improvement</b> | <b>School Improvement Grant</b>   | <b>84.388</b>      |
| <b>Title 1 – ARRA</b>                   | <b>Grants to LEAs</b>   | <b>84.389</b>      |
| Title 1A                                | Improving Basic Programs Operated by Local Education Agencies (LEAs) (Title 1 Grants LEAs)            | 84.010             |
| Title 1A School Improvement             |   | 84.377             |
| Title 1B                                | Even Start Family Literacy Program  | 84.213             |
|   | Preschool Entitlement   | 84.173             |
|   | Navajo Preschool  | 84.027             |
| Title 1B1                               | Reading First   | 84.357             |
| Title 1C                                | Migrant Education   | 84.011 &<br>84.144 |
| Title 1D                                | Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk | 84.013             |
| Title 1F                                | Comprehensive School Reform   | 84.332             |
| Title 11A                               | Highly Qualified Teachers and Improving Teacher Quality   | 84.367             |
| Title 111                               | English Language Acquisition, Language Enhancement and Academic Achievement                           | 84.365             |
| Title VD6                               | Gifted and Talented Students (Academic Achievement)   | 84.206             |
| Title VA                                | Educational Improvement Program   | 84.298             |
| Title V1B                               | Rural Education Program (REAP)  | 84.358             |
| Title V11B                              | McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq)                                       | 84.196             |
| Title 11B                               | Mathematics and Science Partnerships  | 84.366             |

|           |   |                             |
|-----------|---|-----------------------------|
| Title 11D | Enhancing Education Through Technology  | 84.318                      |
| Title IVA | Safe and Drug Free Schools  | 84.186 &<br>84.184          |
| Title IVB | 21 <sup>st</sup> Century School   | 84.287                      |
| CTE       | Career and Technical Education  | 84.048 , 84.243 &<br>84.051 |
| ESS       | Exceptional Student Svcs/Individuals with Disabilities Education Improvement Act<br>(Special Education Cluster) – SPED Grants, IDEA Basic | 84.027,<br>84.173 & 84.323  |
|           | Charter Schools   | 84.282                      |
|           | Statewide Longitudinal Data Systems   | 84.372                      |
|           | Adult Education—Basic Grants to States  | 84.002                      |
|           | Special Education—State Personnel Development   | 84.323                      |
|           | Research in Special Education   | 84.324                      |
|           | Advanced Placement Program (Advanced Placement Test Fee;  | 84.330                      |
|           | Transition to Teaching  | 84.350                      |
|           | Grants for Enhanced Assessment Instruments  | 84.368                      |
|           | Grants for State Assessments and Related Activities   | 84.369                      |
|           | Race to the Top   | 84.413                      |
|           | Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and<br>School-Based Surveillance              | 93.079                      |
|           | Refugee and Entrant Assistance—Discretionary Grants   | 93.576                      |
|           | Head Start  | 93.600                      |
|           | ARRA—Head Start   | 93.708                      |
|           | Cooperative Agreements to Support Comprehensive School  | 93.938                      |

***Note: In any audit/SA report – Any finding stating “Passed Through Arizona Department of Education” – The Finding must be input. If the CFDA is NOT on this current list, check with Gary Holland first!***